SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
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Gangtok **Wednesday 31st December, 2025** **No. 496**

GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 19/2025-Rate/GST/SIKKIM **Date:- 31st December, 2025**

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim, Finance Department, No. 9/2025- State Tax (Rate), dated the 17thSeptember, 2025, namely:-

In the said notification, -

(a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"4A. 2403 19 21, 2403 19 29 Biris;";

(b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial numberand entries shall be inserted, namely: -

"14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 24031921, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised orreconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;

19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.";

(c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall come into force with 1st day of February, 2026.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department